

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Case No. 3:24-cv-831
	)	
ANNA M. RIEZINGER-VON REITZ a/k/a	)	
ANNA MARIA RIEZINGER a/k/a ANNA M.	)	
BELCHER; and JAMES C. BELCHER,	)	
	)	
Defendants.	)	

**DECLARATION OF DANIEL APPEGATE IN SUPPORT OF MOTION FOR  
CLERK'S ENTRY OF DEFAULT AGAINST JAMES C. BELCHER**

I, Daniel A. Applegate, declare as follows:

1. I am employed as a Trial Attorney by the Tax Division of the U.S. Department of Justice and work in Washington, D.C. I am assigned litigation responsibility for the above captioned case.
2. The complaint in this case was filed on November 22, 2024 (ECF No. 1). The summons was issued that same day (ECF No. 2).
3. Defendant James C. Belcher was served with a copy of the summons and complaint on December 8, 2024, as reflected on the docket sheet by the proof of service filed on December 12, 2024 (ECF No. 5).
4. An answer to the complaint was due on December 30, 2024.
5. Defendant James C. Belcher has failed to appear, plead or otherwise defend within the time allowed and, therefore, is now in default.
6. Plaintiff requests that the clerk of court enter default against defendant James C. Belcher.

**VERIFICATION**

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 27, 2025

/s/ Daniel A. Applegate  
DANIEL A. APPLEGATE  
Trial Attorney, Tax Division